



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 375 Dispur, Wednesday, 25th July, 2018, 3rd Sravana, 1940 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 25th July, 2018

**No.FTX.56/2017/Pt-III/105.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam  
Act No.  
XXVIII  
of 2017

- |                                      |    |   |
|--------------------------------------|----|---|
| <b>Short title and commencement.</b> | 1. | (1) These rules may be called the Assam Goods and Services Tax (Fifth Amendment) Rules, 2018.<br><br>(2) Save as otherwise provided in these rules, they shall come into force with effect from 13th June, 2018.  |
| <b>Amendment in rule 37</b>          | 2. | In the principal rules, in rule 37, after the proviso, the following proviso shall be inserted, namely:-<br><br>“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”; |
| <b>Substitution in rule 83</b>       | 3. | In the principal rules, in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted;   |

- Substitution in rule 89**      4.      In the principal rules, with effect from 01<sup>st</sup> July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:-
- “(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-
- Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.
- Explanation:-* For the purposes of this sub-rule, the expressions –
- (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
- (b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”
- Substitution in rule 95**      5.      In the principal rules, with effect from 01<sup>st</sup> July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely:-
- “(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;
- Amendment in rule 97**      6.      In the principal rules, in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-
- “Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017, shall be deposited in the Fund.”;
- Substitution in rule 133**      7.      In the principal rules, in rule 133, for sub-rule (3), the following shall be substituted, namely:-
- “(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-
- (a) reduction in prices;
- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

- (c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;
- (d) imposition of penalty as specified under the Act; and
- (e) cancellation of registration under the Act.

*Explanation:* For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;

- Amendment in rule 138**      8.      In the principal rules, in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

“(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;

- Substitution in FORM GSTR-4**      9.      In the principal rules, in **FORM GSTR-4**, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-

“10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;

- Amendment in FORM GST PCT-01**      10.      In the principal rules, with effect from 01<sup>st</sup> July, 2017, in **FORM GST PCT-01**, in PART B,

- (a) against Sl. No. 4, after entry (10), the following shall be inserted, namely:-

“(11) Sales Tax practitioner under existing law for a period of not less than five years

(12) tax return preparer under existing law for a period of not less than five years”;

- (b) after the “**Consent**”, the following shall be inserted, namely:-

**“Declaration**

*I hereby declare that:*

- (i) *I am a citizen of India;*
- (ii) *I am a person of sound mind;*
- (iii) *I have not been adjudicated as an insolvent; and*
- (iv) *I have not been convicted by a competent court.”;*

11. In the principal rules, in **FORM GST RFD-01**, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:-

**“Statement 1A**  
[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure  
[clause (ii) of first proviso to section 54(3)]

[illegible]

(b) for Statement 5B, the following Statement shall be substituted, namely:-

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

[illegible]

**Substitution  
in FORM  
GST RFD-  
01A**

12. In the principal rules, in **FORM GST RFD-01A**, in Annexure-1,  
(a) for Statement 1A, the following Statement shall be substituted,  
namely:-**“Statement 1A**  
[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure  
[clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

- (b) for Statement 5B, the following Statement shall be substituted,  
namely:-

**“Statement 5B**

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								”

**V. B. PYARELAL,**

Additional Chief Secretary to the Government of Assam,  
Finance Department.